IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

PUBLIC INTEREST LITIGATION NO. 40 OF 2005

Lunawat Maniklal Pirchandji Jain ...Petitioner

Versus

The State of Maharashtra and Ors. ...Respondents

Petitioner-in-person present.

CORAM: **DALVEER BHANDARI, C.J.** &
S.A. BOBDE, J.
DATE: **MARCH 30, 2005**.

P.C.

Leave to amend the cause title is granted.

2. In this petition, the petitioner has challenged the implementation of Value Added Tax (VAT) proposed by Union of India. According to the petitioner, the State of Maharashtra is likely to implement the same from 1st April, 2005, and the petitioner wants stay of the scheme of Value Added Tax to be implemented from 1st April, 2005.

3. In our considered view, this is entirely a policy matter of the Government and we do not think it would be appropriate for the Court to interfere. This petition being devoid of any merit is accordingly dismissed.

CHIEF JUSTICE

S.A. BOBDE, J.